

August 1, 2017

The **DRAFT** 2018 *Wisconsin Property Assessment Manual* (WPAM) is now available for public comment on the Wisconsin Department of Revenue (DOR) [website](#).

### Provide Comments by August 22, 2017

- Review the changes
- [Send us](#) any comments
- On August 22 at 9 a.m., DOR will conduct a public hearing if you would like to provide your comments in person

### 2018 WPAM Updates - DRAFT

1. **Clarified Annual Assessment Report Due Date** (*Chapters 1, 7 and Glossary*)
  - First Class Cities - 30 days after Board of Assessors
2. **Updated Levels of Assessor Certification by Municipality for 2019 Assessment** (*Chapter 2*)
  - Assessor 3 = > \$1 Billion Equalized Commercial Value (21 municipalities)
  - Assessor 2 = \$100 Million to \$1 Billion Equalized Commercial Value (126 municipalities)
  - Assessor 1 = < \$100 Million Equalized Commercial Value (1705 municipalities)
3. **Updated Tax Delinquency Information** (*Chapter 2*)
4. **Updated Assessment Roll and Property Record Card Information** (*Chapter 7*)
  - Clarified language regarding production and maintenance of property record cards
  - Updated XML Assessment and Tax Roll
  - Expanded List of Exemption Codes
5. **Updated definition of related persons for determining arm's length transactions** (*Chapter 9*)
6. **Added Reference to WPAM Volume 2 for CDU Rating Guide** (*Chapter 12*)
7. **Updated Chapter Tax 18 Conservation Programs** (*Chapter 14*)
8. **Updated Forest Valuation** (*Chapter 16*)
9. **Updated Personal Property Information** (*Chapter 19*)
  - Process when Personal Property Form not filed
  - Notice of Assessment recommended best practice
10. **Added Exemption Information** (*Chapter 20*)
  - Cemetery and Burial Ground Exemption Information
  - Exempt Computer Guide
  - Leased Equipment information - tax exempt organization leasing equipment-responsible for taxes if included in contract
11. **Added Court Cases** (*Chapter 22*)
  - Milewski v. Town of Dover (Wisconsin Supreme Court case re. assessment appeal process)
  - Joseph P. Murr, et al., v Wisconsin, et al. (U.S. Supreme Court case re. regulatory taking/ eminent domain)
  - Regency West Apartments, LLC v City of Racine (Wisconsin Supreme Court case re. valuation of low income property)
  - Included beneficial ownership test from MKE Regional Medical Center, Inc. v. C Wauwatosa
12. **Added and Updated Information for Milewski v. Town of Dover Wisconsin Supreme Court Case**
  - Data Collection (*Chapter 9*)
  - Various updates to data collection and notification processes (*Chapters 5, 6, 21 and 22*)
13. **Added Law Change**
  - 2017 [Act 17/SB89](#): (*Chapter 7*)
    - » Assessment roll language modernization
    - » Effective June 23, 2017
    - » Updates terminology for an electronic assessment roll

Thank you,  
Technical and Assessment Services  
Wisconsin Department of Revenue